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BOOK REVIEWS

THE LAW—BUSINESS OR PROFESSION? by Julius Henry Cohen. (New York: Banks Law Publishing Co., 1916, pp. xviii, 415.)

As chairman of the Committee of the New York County Lawyers Association, Mr. Cohen has played an active role in the effort to maintain decent standards among so heterogeneous a class as compose the bar of New York City, and this volume is evidently the digested result of his observations, reflections and practical experiences in connection with that work, and of a laudable desire to share these with the profession at large. He comes to his task, therefore, well equipped and well accredited. We have here a rare book on professional ethics and standards, with no dull page between its covers, and one that few lawyers who begin will fail to read to the end—not even omitting the Code of Ethics of the American Bar Association in the Appendix, the desire to re-read which will be awakened by what precedes. One could scarcely give the book higher praise.

In the preparation of his matter, Mr. Cohen well understood the general ineffectiveness of the average homilies on legal ethics, or of ethical codes—even where those who need them most can be induced to read them—and his skill as a strategist is indicated by the method he has adopted of reaching saints and sinners alike—to confirm the one and convert the other. He conducts his crusade for ethical conceptions, high standards and guild pride almost without disclosing his purpose, and his optimism adds a pleasing note. His style is often colloquial, sometimes humorous, but without compromising the dignity of the theme or obscuring the high ideals he means to impress. Lightness of touch and seriousness of purpose are so combined that even an indifferent reader finds himself insensibly led along from chapter to chapter, and likely at the end to be ready to enlist with Mr. Cohen and his (or some other) committee in their campaign for decency and dignity in the profession. In addition to the Code of Ethics, the Appendix contains selected questions and answers from the ethical clinic to which Mr. Boston and his Committee of the New York Lawyers Association have given a national interest. The volume contains, besides, many statistics and much historical matter of interest to the professional reader. The Table of Contents indicates, somewhat inadequately, the scope of the work: Disbarment; As Layman Sees Lawyer; As Lawyer Sees Layman; An Officer of the Court; The American Lawyer; Our Bar—1850-1880; A Thirty Years' War for Preparedness; A New Impulse and an Old Tradition; The Formulation of Principles for the Guidance of the American Bar; "It Pays to Advertise." Does It? Fee or Honorarium; "Fee Splitting;" A Matter of Business Enterprise in the Law; A Commercial Invasion; The Practice of the Law by Title and Trust Companies; The Missouri Idea of Suppressing the Unlawful Practice of the Law; The Law, Gentlemen, the Law; The Practice of the Law by Collection Agencies; Trade Associations; Which Shall It Be? Con-

clusion. *Appendices*: Code of Ethics of the American Bar Association; Selected Questions and Answers of Committee on Professional Ethics, New York County Lawyers Association; What Constitutes the Practice of the Law (with citation and discussion of the authorities); Bibliography.

The reviewer, who has for many years been endeavoring as a teacher of professional ethics to instill into his students highest ethical conceptions, owes personal thanks to Mr. Cohen for opportunity of placing the book in their hands.

W. M. LILE.

BENDER'S FEDERAL REVENUE LAW. (Albany: Matthew Bender & Co., Inc., 1917, pp. xi, 427.)

Close on the heels of every important federal statute of wide general interest come many books dealing with that statute, with timeliness as their chief appeal to the law-book buying public. Such is the volume under review. It was not conceived in a philosophical spirit, it lacks utterly even any pretense to legal scholarship, literary finish is not one of its striking characteristics. But it does reproduce the Revenue Act of September 8, 1916, there are annotations of a kind, and it is timely. To quote the last words of the Preface, it is "a manual rather than a treatise."

The Preface is colloquial, but sprightly and entertaining. Some of its generalizations, though, are apt to mislead the untutored. An "Introduction, General and Historical" follows. Of these two adjectives, the first more aptly describes this introduction. Next is given the complete text of the Revenue Act of September 8, 1916, with annotations of varying value and usefulness. One chapter is given on Other Laws Relevant to the Act of 1916. The chapter on Federal Taxation in General (36 pages) is unbroken by subheading or paragraph title, though these are badly needed. One of the most interesting features of the book is a six page table of statutes showing the historical development of the federal internal revenue system. A tabular analysis of present federal taxes gives a good bird's-eye view of the existing situation.

Judged as a manual, however, the little book is useful to the practitioner and student wishing to find quickly the complex and varied provisions of the act in question, while its annotations and historical synopses are valuable as far as they go. And the book does not depend on discriminating depth of legal thought in order that it may find a market.

ARMISTEAD M. DOBIE.

TERMINATION OF WAR AND TREATIES OF PEACE, by Coleman Phillipson. (New York: E. P. Dutton & Company, 1916, pp. xix, 486.)

Another volume by the author of *International Law and the Great War* is almost to be welcomed irrespective of its subject matter. Particularly valuable, however, is Dr. Phillipson's most recent book because it offers, for the first time within a single compass, a discussion of the manner of bringing hostilities to an end and treaties of peace, their nego-